

SCHEDULE 24.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CONVENTION / ENTERTAINMENT FACILITIES - RENTAL

NATURE AND EXTENT OF SERVICES

The Convention / Entertainment Facilities Department markets, leases and maintains the City's multi-purpose convention and entertainment facilities and underground and surface parking facilities. These facilities are also used by other City departments that pay the rent equal to or lower than the market value to the Department. The non-realized rent revenue to the Department is treated as "payment" by the Department to the General fund, thus, the Department is credited for the non-realized rent revenue for the cost allocation purpose while the departments that have paid less than the fair market rental value are charged for the balance of the rent.

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
CONVENTION/ENTERTAIN. RENTAL  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
FACILITY RENTAL	638,914			
Total departmental cost adjustments:	638,914			638,914
Total to be allocated:	\$638,914			\$638,914
	=====			=====

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
CONVENTION/ENTERTAIN. RENTAL  
Schedule of costs to be  
allocated by function

	Total General & admn	FACILITY
Cost adjustments		
-----		
Departmental cost adjustments		
FACILITY RENTAL	\$638,914	\$638,914
Functional cost	638,914	638,914
Allocable costs	638,914	638,914
1st Allocation	638,914	638,914
-----		-----
Total allocated	\$638,914	\$638,914
=====		=====

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
CONVENTION/ENTERTAIN. RENTAL  
Detail allocation of  
FACILITY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	149	0.023	\$149		\$149		\$149
F&A ADMIN SVCS	346	0.054	346		346		346
F&A INFORM. SVCS	635	0.099	635		635		635
F&A PURCHASING S	173	0.027	173		173		173
F&A TAX & REVBNE	156	0.024	156		156		156
F&A FINANCIAL SE	137	0.021	137		137		137
AFFIRMATIVE ACT	75,858	11.872	75,858		75,858		75,858
MAYOR-EXECUTIVE	162,506	25.434	162,506		162,506		162,506
HUMAN RESOURCES	24,944	3.904	24,944		24,944		24,944
CONTROLLER	17,556	2.747	17,556		17,556		17,556
LEGAL	11,961	1.872	11,961		11,961		11,961
CITY COUNCIL	143,718	22.494	143,718		143,718		143,718
BUILDING SVCS	76,865	12.030	76,865		76,865		76,865
PW ECRE. ADMIN	102	0.015	102		102		102
MUN COURTS-JUSTI	150	0.023	150		150		150
POLICE	7,600	1.189	7,600		7,600		7,600
FIRE	17,877	2.798	17,877		17,877		17,877
PW & ENG. OTHER	8,564	1.340	8,564		8,564		8,564
PW FLEET MGT/118	1,094	0.171	1,094		1,094		1,094
HOUSTON TRANSTAR	294	0.046	294		294		294
PW DRAIN MGT/227	2,629	0.411	2,629		2,629		2,629
PW PUB UTIL./701	28,943	4.530	28,943		28,943		28,943
PW ECRE. DESIGN	1,540	0.241	1,540		1,540		1,540
PW ECRE. REAL ES	177	0.027	177		177		177
PW ECRE. PLANNIN	163	0.038	163		163		163
SOLID WASTE MGMT	2,838	0.444	2,838		2,838		2,838
AVIATION	13,012	2.036	13,012		13,012		13,012
HOUSING/COM. DEV	10,007	1.566	10,007		10,007		10,007
LIBRARY	22,300	3.490	22,300		22,300		22,300
PARKS & RECREAT	2,484	0.388	2,484		2,484		2,484
HEALTH/HUMAN SVS	1,863	0.291	1,863		1,863		1,863
CONVENTION/ENTER				(638,914)	(638,914)		(638,914)
PLANNING & DEV	2,273	0.355	2,273		2,273		2,273

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
CONVENTION/ENTERTAIN. RENTAL  
Detail allocation of  
FACILITY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	638,914	100.000	\$638,914	\$(638,914)			
Direct Billed				638,914	638,914		638,914
Total	638,914	100.000	\$638,914		\$638,914		\$638,914

(A) Alloc basis: Fair Market Rental Value

Source: Convention and Entertainment Facilities

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
CONVENTION/ENTERTAIN. RENTAL  
Departmental Cost  
Allocation Summary

	Total	FACILITY
F&A ADMIN	\$149	\$149
F&A ADMIN SVCS	346	346
F&A INFORM. SVCS	635	635
F&A PURCHASING S	173	173
F&A TAX & REVENUE	156	156
F&A FINANCIAL SE	137	137
AFFIRMATIVE ACT	75,858	75,858
MAYOR-EXECUTIVE	162,506	162,506
HUMAN RESOURCES	24,944	24,944
CONTROLLER	17,556	17,556
LEGAL	11,961	11,961
CITY COUNCIL	143,718	143,718
BUILDING SVCS	76,865	76,865
PW ECRE. ADMIN	102	102
MUN COURTS-JUSTI	150	150
POLICE	7,600	7,600
FIRE	17,877	17,877
PW & ENG. OTHER	8,564	8,564
PW FLEET MGT/118	1,094	1,094
HOUSTON TRANSTAR	294	294
PW DRAIN MGT/227	2,629	2,629
PW PUB UTIL./701	28,943	28,943
PW ECRE. DESIGN	1,540	1,540
PW ECRE. REAL ES	177	177
PW ECRE. PLANNIN	163	163
SOLID WASTE MGMT	2,838	2,838
AVIATION	13,012	13,012
HOUSING/COM. DEV	10,007	10,007
LIBRARY	22,300	22,300
PARKS & RECREAT	2,484	2,484
HEALTH/HUMAN SVS	1,863	1,863
CONVENTION/ENTER	(638,914)	(638,914)
PLANNING & DEV	2,273	2,273
Direct Billed	638,914	638,914

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
CONVENTION/ENTERTAIN. RENTAL  
Departmental Cost  
Allocation Summary

	Total	FACILITY
Total	\$638,914	\$638,914
	=====	=====